

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

JPMORGAN CHASE BANK,	)	
NATIONAL ASSOCIATION,	)	Case No. 1:23-cv-01112
	)	
Plaintiff,	)	Hon. District Judge Robert J. Jonker
	)	
v.	)	Magistrate Judge Sally J. Berens
	)	
JOHN W. HIGGINS,	)	
MARTHA R. HIGGINS; and the	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendants.	)	
UNITED STATES OF AMERICA,	)	
	)	
Counterclaim/Crossclaim Plaintiff,	)	
	)	
v.	)	
	)	
JOHN W. HIGGINS,	)	
MARTHA R. HIGGINS;	)	
	)	
Crossclaim Defendants,	)	
	)	
And	)	
	)	
JPMORGAN CHASE BANK, N.A.,	)	
	)	
Counterclaim Defendant.	)	

**DEFENDANT UNITED STATES' UNOPPOSED REQUEST  
FOR EXTENSION OF TIME TO FILE ITS REPLY**

Defendant United States of America respectfully requests a seven-day extension of time—to October 3, 2024—to file its reply to the *Defendant Higginses Response to Brief in*

*Support of United States' Motion for Summary Judgment*, pursuant to Fed.R.Civ.P. 6(b)(1)(A).<sup>1</sup>

In support of this request, the United States states as follows:

1. The United States filed a motion for summary judgment on August 15, 2024, for (1) its crossclaim against John and Martha Higgins to reduce the federal income tax liabilities for tax periods 2011, 2016, and 2021; (2) its counterclaim/crossclaim to find valid and subsisting tax liens against the property at issue; and (3) its counterclaim/crossclaim to enforce the liens against the property at issue. *See* ECF No 83.

2. John and Martha Higgins served the United States their Response to the motion for summary judgment via email on September 12, 2024. The response was filed on the court docket the following day on September 13, 2024. *See* ECF No 86.

3. Under W.D. Mich. LGenR 7.2(c), the moving party may file a reply within 14 days of service of the response.

4. The attorney filing on behalf of the United States is in a trial for a separate case starting on September 23, 2024—the week the reply is due under the standard briefing schedule under W.D. Mich. LGenR 7.2(c).

5. As a result, the United States seeks an additional seven days' time to respond to account for the week lost due to a separate trial.

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<sup>1</sup> The United States seeks this enlargement of time pursuant to Rule 6(b)(1)(A) of the Federal Rules of Civil Procedure “before the original time or its extension expires.” That Rule provides that an enlargement may be sought under such circumstances “**with or without motion or notice,**” in other words, by a timely “request.” In contrast, an enlargement sought “after the time has expired,” may, under Rule 6(b)(1)(B), be sought only “on motion.” Thus, this timely request is properly distinguished from a motion.

6. On September 19, 2024, undersigned counsel sought all parties' positions concerning the requested extension by emailing the parties. All parties agreed or stated they were not opposed to this requested extension.

WHEREFORE, the United States of America requests a seven-day extension of time—through October 3, 2024—to file its reply in support of its motion for summary judgment.

Respectfully submitted,

DAVID A. HUBBERT  
Acting Assistant Attorney General  
U.S. Department of Justice, Tax Division

/s/ Sarah Stoner  
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**Certificate of Conference**

I certify that on September 19, 2024, I conferred by email with the Higginses, pro se litigants, to ask if they objected to the above request for an extension. The Higginses do not object to the extension.

Further, I certify that on September 19, 2024, I conferred by email with Mark J. Magyar, on behalf of JPMorgan Chase Bank, N.A., regarding the same. Mr. Magyar does not object to the extension.

/s/ Sarah Stoner  
SARAH STONER  
Trial Attorney, Tax Division  
U.S. Department of Justice